Native Vydiyasalas should be improved and, as a step towards that, a licensing system might be introduced among private practitioners, conditional licenses being given to unqualified Vydians.

Lastly, the Member stated that the Budget allotment should be so distributed that each taluk might have an equitable share of it. Funds might for some time to come be so allotted for the different taluks that the inequality in the sharing of the public funds might be gradually set right.

Dewan's reply.—I do not think the Member is right in saying that Government are creating every facility for increase in liquor consumption. The figures show that we have not created any additional facilities, but consumption is nevertheless going up. I do not think Government are responsible for it. Government are fighting the evil by spreading education. That is the only way in which the Government can fight the problem. It is for the people to reduce consumption of liquor. So long as they would drink, the revenue will also increase. A few shops which were on the list and which had not been sold in the year previous happened to be sold in 1095, and that accounts for the slight increase in the number of toddy shops which Mr. Thanu Pillai has brought to notice. The question of still further reducing the number of shops will be taken up and the Excise Commissioner will be requested to go into the question before the next contract is given.

In regard to the observation that profit is made from the administration of justice, this is a statement which is very often made. I do not see what is exactly meant by the statement that Government are making profit. In order to keep up the activities of the various departments, Government must spend on them the money derived from the revenue-yielding departments.

The question of royal trees is a very important one and has been engaging the attention of Government. We do recognise that interference of the State in private property is apt to be inquisitorial and irritating. It is an unsatisfactory arrangement at the best, but there are very many practical difficulties in the way of satisfactorily solving the problem. It seems to me that the best time for tackling the question is the Re-settlement.

Mr. Govinda Pillai has touched on the question of Devaswom management. You all know that a Committee sat over this question and their report has just reached Government. It is premature to say what changes Government are going to effect as a result of the recommendations of the Committee, as Government have not had the time to consider the report.

As regards Ayurveda, I think the Government are doing all that is possible for the department. In regard to cheapness, I am not sure whether Ayurvedic medicines are really cheaper than allopathic medicines. Dr. Koman says they are not so. Whatever that be, Government have been doing their best for the spread of Ayurvedic medicine in the land.

3. Grievances in the matter of taxation in Travancore.

Mr. Kanakku Kerulan Govindan (Member, Mavelikara Taluk) prefaced his remarks by saying that it was a fundamental principle of taxation in all civilised countries that, before imposing any kind of tax on the people, their capacity measured by their economic condition should be considered and their wishes ascertained or at least their objections, if any, heard. He said that the Government's practice of raising taxes without consulting the people or convincing them of the necessity for the same was objectionable. He remarked that 90 per cent. of the population of the country were agriculturists whose prosperity depended upon a variety of conditions which were of an unsteady and fluctuating character. The scarcity and stress consequent on the European war, the successive failures of paddy cultivation and the devastation of the cocoanut plantations in the country by the cocoanut palm disease, had quite impoverished the ryots. To quote parallels in British India as justification for new taxes was, he said, objectionable, as the economic conditions of the ryots in British India and Travancore were not similar. Continuing, he referred to the rumour that he had heard of the attempt to raise

LIBRARY ARCHIVES Kerala Legislative Assembly

the commutation rate of the paddy portion of the tax. Referring to the recommendations of the Education Expenditure Committee to impose an education cess, he said that he would enter an emphatic protest against it, as the same was quite uncalled for. He objected to the enhancement of *tharavila* under the proposed Puduval Rules. The enhancement of the fee for encumbrance certificates under the Registration Regulation was, he said, arbitrary and highly prejudicial to the land holding classes, as the production of encumbrance certificates was compulsory in the execution of civil court decrees and was also necessary in the case of private alienations. He contended that the raising of the value of the copying papers and the increase of the process fees could not be justified in the face of the already large revenue realised from the administration of justice. The Member then complained of the increase of the tariff value of timber which, he said, was an unavoidable necessity to the people, but which on account of its excessive cost, it had become impossible for them to secure. He requested that that difficulty might be removed.

The Member then prayed that the rules passed on the 14th Mithunam 1089 allowing seasonal remissions of land tax for Shencottah, Nanjanad and other places might be extended to Central and North Travancore also. In this connection, he specially referred to the punja tract near Mavelikara, known as Karungalichal, which, he said, was subject to inundations both when sowing and at the time of harvesting, and to the cocoanut plantations in Kayankulam and its suburbs subject to cocoanut blight. In both cases he wanted that remission of taxes should be granted.

Lastly, the Member stated that the income tax proposed to be levied should be introduced early, so that the additional funds required by the Government for carrying out its progressive policy might be found from that source.

Dewan's reply.—Mr. Govinda Pillai has referred to a number of rumours. I do not think that Government are called upon to reply to arguments based on rumours. I do not know personally of any attempt to raise the commutation rates on paddy, nor have the Government yet considered the question of imposing an education cess. I told the Assembly only yesterday that it would be an undesirable step to saddle land with additional imposts.

With regard to the increase of registration fees, the Director of Registration tells me that it refers to the raising of general search fees last year. The general search fee had to be raised, because, probably, the department found that the labour involved in searching for old documents was so great that an enhancement of the fee was justified. I shall be glad to look into the matter and see whether the enhancement should be maintained.

As regards the increase of process and copying fees, Mr. Thanu Pillai seemed to say that Government were not quite consistent in their answers to the interpellations concerning it in the Legislative Council. The position is this, and I don't think that anybody can challenge the position. Stationery has become more costly and, labour, especially skilled labour, has become more costly. It is not necessary to calculate mathematically and exactly what the increase in cost is. That there has been a material increase is certain. The proposition that the services rendered by copyists and by those who serve processes and the cost of stationery have gone up greatly is therefore correct, and I can see no inconsistency in this.

As regards tariff rates on timber, I think it will be granted that our tariff rates which are only fixed for the sake of convenience must approximate the market rates. Otherwise, there is no meaning in having tariff rates. Nevertheless, Government have taken care to leave a sufficiently large margin for the oscillations of the market, the profit of the middle man, &c. I do not, therefore, see how the rates can be objected to. People who have got their own trees may remove them under free passes. They are free to do that. I do not see what prevents them from using their timber, for *bona fide* domestic purposes, and for putting up their own buildings, &c. If poor people apply for free grants of timber for *bona fide* purposes, such applications will be favourably considered.

LIBRARY ARCHIVES Kerala Legislative Assembly

In regard to seasonal remissions, the rules on this coast of the Presidency are different from those in other parts of the Presidency and seasonal remissions are generally unknown in this coast, as rainfall is generally constant. But our rules provide for grant of remissions when there are widespread calamities from unforeseen inundations, &c. If the people can satisfy the Government that there is justification for the grant of that concession, Government would certainly be glad to do what they can in the matter. As regards the cocoanut pest, the Director of Agriculture seems to have been doing something through his department, and he complains that the ryots do not fully co-operate with him by following up his advice to the very letter. I hope that the Director and the ryots would co-operate better and will do all in their power to stamp out the disease as quickly as possible.

I am very glad that the proposal to levy an income tax meets with approval from all quarters.

4. The undesirability of increasing taxation.

Mr. K. Velayudhan Pillai (Member, Municipal Council, Haripad) remarked that the prosperity of a country depended upon its affluent circumstances and that the replenishment of the State Treasury was to be effected not by levying additional taxes on the people. There was a time in Travancore when there were not even sufficient funds to meet the expenses of the Army, but that state of affairs had ceased to exist long ago. He observed that a comparison of the revenues of the State for the years 1083 and 1095 would clearly show that the main heads under which there had been great increases of income were the Land Revenue, Stamps, Customs, Excise, Forest and Registration, and that the financial position of the State was satisfactory. The explanation generally offered by the Government that there were no funds to carry out reforms did not therefore seem tenable. If there were no funds to meet the ever increasing demands of a progressive administration, it was due to the wasteful expenditure incurred by the Government in certain directions. Every reorganisation required money and the additional funds were met by levying taxes on the poor ryots. The Departments of Police, Excise, Education and Judicial were reorganised in recent years, and one peculiar feature of those reforms was that the pay of the higher officers whose pay was already comparatively higher than the pay given in Japan was still further increased, leaving the lower ranks of the services helpless.

The Member next referred to the expenditure in the P. W. D. He remarked that in 1094 the proportion of salaries paid to officers to the cost of the execution of works was in the ratio of 3: 11. Expenditure on account of salaries to officers was very high. Further, large sums were being spent annually on the construction and maintenance of large buildings.

The Member then objected to certain additional burdens laid on the people during the present regime. He dealt with them more or less on the same lines as the previous speaker. He also objected to the recent slight increase in the Anchal rates. He said that the Government's insistence on municipalities increasing taxes was not in keeping with the theory of their financial independence. He objected to the levy of a tax on market places in proportion to the area occupied, and to the introduction of a ferry tax and vehicle license fees.

Continuing, the Member stated that the main object of the successive administrations seemed to be to show greater income. The selling away in auction of the tanks in South Travancore, the registry of puduval lands at low rates, and the assignment as puduvals of the backwaters which rendered great service to the country as drainage areas, &c., were quoted as instances in support of that view. In his opinion, it was necessary to have an Executive Council in the State, as the majority of the Dewans were appointed from the British service and so were without adequate experience of local affairs. He also observed that it was necessary to have a non-official majority in the Legislative Council.

He hoped that the Report of the Salaries' Committee would be published in the Gazette with a view to afford the people an opportunity to give their opinion.

LIBRARY ARCHIVES Kerala Legislative Assembly